

Annual Report  
Town of  
**KINGFIELD**



KINGFIELD BRANCH OF THE FIRST NATIONAL BANK OF FARMINGTON

NINETEEN SEVENTY - TWO



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ANNUAL REPORTS  
of the  
MUNICIPAL OFFICERS  
of the  
Town of  
*KINGFIELD, MAINE*

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For The Year Ending  
December 31, 1972

THE KNOWLTON & MCLEARY CO., PRINTERS  
FARMINGTON, MAINE  
1973

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# TOWN OFFICERS

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## Moderator

EMIL E. WINTER, JR.

## Selectmen, Overseers of the Poor, Assessors

WILLIAM R. WINTER

IRVIN PHILBRICK

FLOYD ELLIS

## Town Clerk

NEAL G. TRANTEN

## Treasurer

HAROLD HUTCHINS

## Excise Tax Collector

SANDRA JEAN ORBETON

## Tax Collector

NEAL G. TRANTEN

## Registrar of Voters

NEAL G. TRANTEN

## Road Commissioner

WILLIAM NIEMI

## Constables

RAYMOND MELDRUM

STEPHEN WHITE

## Director of Civil Defense

FRED W. ORBETON

## Superintendent of S.A.D. 58

MERTON L. SMITH

## School Directors

ROLAND ATWOOD

HAROLD WOODCOCK

**Surveyors**

HARVEY BOYNTON  
EDWARD DEXTER  
PHILLIP DOLBIER  
EMIL E. WINTER, JR.

CHESLEY B. PINKHAM  
ODLIN THOMPSON  
ORREN TUFTS  
MERTON LOVEJOY

**Sealer of Weights and Measures**  
DANA DAVIDSON

**Fire Chief**  
MAURICE R. LAMBERT

**Fire Inspector**  
MAURICE R. LAMBERT

**Sexton**  
C. HERBERT HOLBROOK

**Budget Committee**

HARVEY BOYNTON  
ROGER COWDREY  
CLAIR H. DURRELL  
CARROLL D. EDGERLY  
CHARLES G. FERRIS  
MELDON G. GILMORE  
DWIGHT S. HALL  
HAROLD HUTCHINS

MAUNO KANKAINEN  
MERTON LOVEJOY  
HOWARD MCCLURE  
R. PERRY MERCURIO  
CHARLES NORTON  
ODLIN THOMPSON  
HAROLD S. TRANTEN  
ORREN TUFTS

EMIL E. WINTER, JR.

**Planning Board**  
CLINTON KNAPP  
**Chairman**

HORACE CALER  
HARVEY PACKARD

MERTON LOVEJOY  
ROGER COWDREY

**Alternates**

DAVID AMES

CHARLES BESSEY

# WARRANT FOR 1973

COUNTY OF FRANKLIN, ss.

To EVERETT G. WHITE, a Constable in the Town of Kingfield, County of Franklin, State of Maine.

Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Kingfield, in said County, qualified by law to vote in the Town affairs, to meet at Webster Hall, in said Town, on Saturday, the third day of March, A.D. 1973 at nine o'clock in the forenoon, then and there to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To consider the reports of the Town Officers.

Art. 4. To choose all other elected Officers for the ensuing year and fix their pay.

Art. 5. To see if the Town will vote to authorize the Selectmen to have a mercury vapor light installed on pole #22 and pole #25 on North Main Street.

Recommended by the Budget Committee

Art. 6. To see what sum of money the Town will vote to raise and appropriate for PROTECTIONS for the year 1973 for the following accounts:

Recommended by the Budget Committee

1972		1973
\$ 2,500 00	Fire Department	\$ 2,000 00
2,800 00	Hydrant Rental	2,800 00
1,050 00	Insurance	1,150 00
2,220 00	Street Lights	2,300 00
400 00	Workmen's Compensation	515 00
<hr/>		<hr/>
\$ 8,970 00		\$ 8,765 00



Art. 7. To see what sum of money the Town will vote to raise and appropriate for HEALTH AND SANITATION for the year 1973 for the following accounts:

Recommended by the Budget Committee

1972		1973
\$ 950 00	Sewer Maintenance	\$ 950 00
400 00	Town Dump	400 00
244 80	Androscoggin Home Health Service	244 80
438 50	Franklin Area Mental Health	438 50
1,220 40	Ambulance	1,220 40
None	Kingfield Health Council	300 00
<hr/>		<hr/>
\$ 3,253 70		\$ 3,553 70

Art. 8. To see what sum of money the Town will vote to raise and appropriate for PUBLIC WORKS for the year 1973 for the following accounts:

Recommended by the Budget Committee

1972		1973
\$ 5,800 00	Summer Roads	\$ 8,000 00
8,500 00	Winter Roads	9,000 00
3,600 00	State-Aid Roads	1,200 00
1,500 00	Tar for Town Roads	5,000 00
<hr/>		<hr/>
\$ 19,400 00		\$ 23,200 00

Art. 9. To see what sum of money the Town will vote to raise and appropriate for RECREATION for the year 1973 for the following accounts:

Recommended by the Budget Committee

1972		1973
\$ 200 00	Library	\$ 200 00
175 00	Youth Program	175 00
<hr/>		<hr/>
\$ 375 00		\$ 375 00

Art. 10. To see what sum of money the Town will vote to raise and appropriate for UNCLASSIFIED ACCOUNTS for the year 1973 for the following accounts:

Recommended by the Budget Committee

1972		1973
\$ 1,250 00	Discount and Abatement	\$ 1,250 00
150 00	Maine Publicity Bureau	185 00
100 00	Memorial Day Band	100 00
150 00	Cemeteries	150 00
200 00	Sugarloaf Area Association	200 00
2,000 00	Collection of Taxes	2,000 00
125 00	Soil Conservation District	125 00
170 00	Androscoggin Regional Planning Commission	182 00
<hr/> \$ 4,145 00		<hr/> \$ 4,192 00

Art. 11. To see if the Town will vote to appropriate and transfer from Surplus an amount not to exceed \$500.00 to finance the distribution of Government Surplus Foods.

Recommended by the Budget Committee

Art. 12. To see if the Town will vote to authorize the Selectmen to borrow \$6,600.00 for State-Aid Road Construction in anticipation of raising two units of State-Aid Road Money in 1974 and 1975.

Recommended by the Budget Committee

Art. 13. To see if the Town will vote to appropriate \$5,000.00 from Surplus to be applied toward the reduction of the 1973 tax commitment.

Recommended by the Budget Committee

Art. 14. To see if the Town will vote to appropriate an amount not to exceed \$16,000.00 from the Federal Revenue Sharing account for the purpose of trading our Michigan Loader.

Recommended by the Budget Committee

Art. 15. To see if the Town will vote to appropriate 5% (\$899.05) from the Federal Revenue Sharing account to be used for Social Services administered by the Franklin County Community Action Council, said sum to be paid only if needed.

Recommended by the Budget Committee

Art. 16. To see if the Town will vote to authorize the Selectmen to contract with an Engineering firm for the final design and construction of a Sewage collection and disposal system.

Art. 17. To see if the Town will vote to have a hydrant installed at the intersection of Route 27 and the Freeman Ridge Road.

Budget Committee voted to disapprove.

Art. 18. To see if the Town will vote to appropriate Excise Tax Collections, Supplemental Taxes, Refunds and Taxes received from the State of Maine and Overlay for the ensuing year for Miscellaneous Town Charges, including Town Officers' Salaries, Civil Defense, Maintenance of Town House, Town's Share of the Social Security Program, expense of the Planning Board, Police Protection, Microfilming of the Town Records, and lighting the Christmas Tree.

Art. 19. To see what action the Town will vote to take in regard to Collection of Taxes, when made payable, what discount to be allowed, what interest to be charged, and how the collector is to be paid. (Customary vote has been: Taxes payable when committed. Discount of 2% if paid before July 1, interest of 8% charged after December 1, Collector paid 1.50% on collections.)

Art. 20. To see if the Town will vote to pay for corporate or other bonds for the Treasurer and Tax Collector.

Art. 21. To see if the Town will vote to make Poll Taxes payable May 1.

Art. 22. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell or dispose of any real estate acquired by the Town for non-payment of Taxes thereon; on such terms as they deem advisable, and execute quit claim deeds on such property.

Art. 23. To see if the Town will vote to authorize the Selectmen, with the approval of the majority of the Budget Committee, to expend the unappropriated cash resulting from unexpended balance in operation accounts of previous years, an amount not to exceed \$5,000.00 for the purpose of meeting unforeseen emergencies or taking advantage of favorable conditions for changing equipment.

Art. 24. To see if the Town will vote to reappropriate funds accumulating in the Town Equipment Account for the operation

and maintenance of Town Equipment, purchase of Highway Equipment and Maintenance of Equipment Buildings and Area.

Art. 25. To see if the Town will vote to pass a dog ordinance.

### **DOG ORDINANCE**

Section 1. Definitions, as used in this ordinance, unless the context otherwise indicates:

- (a) "Dog" — Shall be intended to mean both male and female dogs.
- (b) "Owner" — Shall be intended to mean any person or persons, firm, association or corporation owning, keeping, harboring or in possession of, or having the control of a dog.  
"Owner" shall also be intended to mean and include when used in this ordinance the parent or parents or guardian of a minor who owns, keeps or has in his possession a dog.
- (c) "At Large" — Shall be intended to mean off the premises of the dog's owner, and not under the control and restraint of the dog's owner or a member of his immediate family, either by leash, cord, chain, "at Heel" or under command.

Section 2. Running at Large. No owner shall cause or permit any dog owned or kept by him, or in his possession or under his control, to run at large within the Town. A dog, while in or on any public way or place, or in or on any other place, except as hereinafter provided shall be under restraint, within the meaning of this ordinance, if it is controlled by a leash, cord, chain, or "at Heel", or under the control of a person and obedient to that person's command, or on or within a vehicle being driven or parked on the streets, or within the property limits of its owner or keeper. Nothing in this ordinance shall be held to require the leashing or restraint of any dog while on its owner's or keeper's premises, or in or on any premises used or occupied as a dwelling house, by said owner or keeper.

Section 3. Any violation of this ordinance shall be punished by a fine of not less than Ten Dollars or more than Twenty Dollars.



Art. 26. To see if the Town will vote to hold Town Meeting at night so that more businessmen will be able to attend and also establish the day on which it shall be held.

Art. 27. To see if the Town will vote to accept the following sums of money as Trust Funds, and expend the interest accruing therefrom for the care of the lot indicated in the Trust Fund Agreement.

Richard Brindley Fund	200.00
George Allie Witham Fund	300.00
Edna Weymouth Fund	50.00
Fred Harris Fund	200.00
Goldie McCleary Fund	300.00

The Registrar of Voters will be at Webster Hall on the day of said meeting from 8:30 o'clock (EST) in the forenoon until the time set forth above for said Town Meeting, to hear and decide upon the application of persons claiming a right to vote.

Given under our hands this 14th day of February, A.D., 1973.

WILLIAM R. WINTER

IRVIN PHILBRICK

FLOYD E. ELLIS

Selectmen of Kingfield

A true copy of the Warrant.

Attest EVERETT G. WHITE

Constable of Kingfield

# Assets

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## TAX ACQUIRED PROPERTY

Balance January 1, 1972		\$	25	25
Sold to Marcel Roberts	\$	23	40	
Balance Carried to January 1, 1973		1	85	\$ 25 25

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## ACCOUNTS RECEIVABLE

Balance January 1, 1972	\$	113	50
Treasurer of State—State Poor	\$	113	50

## WEBSTER HALL FUND INVESTED

Balance January 1, 1972	\$	1,838	63
1972 Interest		103	18
Balance Carried to January 1, 1973			\$ 1,941 81

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## CEMETERY TRUST FUND

Invested in the Kingfield Savings Bank. Interest paid to the Kingfield Cemetery Association. Detailed accounts record in Selectmen's Office.

Accumulated Funds January 1, 1972	\$	27,297	31
Lavella A. Norton Fund		200	00
Caleb W. Gilmore Fund		250	00
			\$ 27,747 31

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# Liabilities

## Increase

Balance January 1, 1972	\$ 30,196 78	
Sale of Tax Acquired Property	66 60	
Cash Surplus from		
Summary of Accounts	<u>13,589 33</u>	\$ 43,852 71

## Decrease

Transferred from Surplus to the following accounts as authorized by vote of the Town at the Town Meeting held March 4, 1972.

Articles #12, 13, and 23		
New Truck	\$ 7,802 50	
Surplus Food	271 50	
Winter Roads	2,437 84	
Balance Carried to		
January 1, 1973	<u>33,340 87</u>	\$ 43,852 71

## TEMPORARY LOANS

Received from the		
First National Bank of Farmington		\$ 40,000 00
Paid to the		
First National Bank of Farmington		\$ 40,000 00

## MINISTERIAL AND SCHOOL FUND RESERVE

Balance January 1, 1972	\$ 1,215 00
Balance Carried to January 1, 1973	\$ 1,215 00

## WITHHOLDING TAX

Withheld from Payrolls	\$ 1,580 90
Paid to District Director of Internal Revenue	\$ 1,580 90

## SOCIAL SECURITY

Withheld from Payrolls	\$ 769 01
Paid to Maine Retirement System	\$ 769 01

## STATE WITHHOLDING

Withheld from Payrolls	\$ 121 00
Paid to Bureau of Taxation, State of Maine	\$ 121 00

# Administration

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## TOWN CHARGES

### Receipts

Vehicle Excise Taxes	\$ 17,143 93	
Treasurer of State	519 14	
Supplemental Taxes	39 00	
Overlay	1,267 35	
Miscellaneous	614 00	\$ 19,583 42

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### Expenditures

William Winter, First Selectman	\$ 3,300 00	
Irvin Philbrick, Second Selectman	350 00	
Floyd Ellis, Third Selectman	350 00	
Harold Hutchins, Treasurer	300 00	
Sandra Jean Orbeton, Excise Tax Collector	281 20	
Neal G. Tranten, Town Clerk	200 00	
Neal G. Tranten, Registrar of Voters	50 00	
Sandra Jean Orbeton, Bookkeeper	396 45	
Raymond Meldrum, Constable	67 00	
Stephen White, Constable	243 00	
Ballot Clerks	160 00	
Supplies	300 35	
State Auditor, 1971 Audit	414 00	
Knowlton & McCleary Co.— Town Reports	519 50	
Registrar of Deeds— Real Estate Transfers	27 50	
Maine Municipal Association, Dues	152 00	
Maine Retirement Association	768 91	
Somerset Telephone Co.	267 87	
Miscellaneous	207 16	
Balance to Summary of Accounts	11,228 48	\$ 19,583 42

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## COLLECTION OF TAXES

### Receipts

Appropriation		\$ 2,000 00
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### Expenditures

Neal G. Tranten, Tax Collector	\$ 1,778 24	
Balance to Summary of Accounts	221 76	\$ 2,000 00

## FEDERAL REVENUE SHARING

Received from the United States Treasury	\$ 9,175 00
Balance carried to January 1, 1973	\$ 9,175 00

## STATE REVENUE SHARING

Received from Treasurer, State of Maine	\$ 5,279 69
Transferred to 1972 Taxes	\$ 5,279 69

## DISCOUNT AND ABATEMENT

### Receipts

Appropriation	\$ 1,250 00
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### Expenditures

1972 Discount	\$ 1,027 50	
1972 Abatement	8 15	
1971 Abatement	16 45	
Balance Carried to Summary of Accounts	197 90	\$ 1,250 00

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## Protection

## FIRE DEPARTMENT

### Receipts

Balance January 1, 1972	\$ 717 98	
Appropriation	2,500 00	
Franklin County Fire Protection	1,000 00	
Carrabassett Valley Fire Protection	1,250 00	
Miscellaneous and Burning	229 76	\$ 5,697 74

### Expenditures

Balance January 1, 1973	\$ 1,321 76	
Firemen's Payroll	1,166 00	
Supplies	400 28	
Gas and Repairs	213 60	
Somerset Telephone Co.—Red Network	429 75	
Fuel Oil	325 82	
Central Maine Power Co.	228 51	
New Equipment	1,612 02	\$ 5,697 74

### HYDRANTS

#### Receipts

Appropriation	\$ 2,800 00
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#### Expenditures

Paid to Kingfield Water District	\$ 2,459 45	
Balance to Summary of Accounts	340 55	\$ 2,800 00

### STREET LIGHTS

#### Receipts

Appropriation	\$ 2,220 00
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#### Expenditures

Paid to Central Maine Power Co.	\$ 2,159 32	
Balance to Summary of Accounts	60 68	\$ 2,220 00

### INSURANCE

#### Receipts

Appropriation	\$ 1,050 00	
Overdraft to Summary of Accounts	118 00	\$ 1,168 00

#### Expenditures

Currier Insurance Agency	804 00	
Emil Winter Agency	90 00	
H. S. Wing Agency	274 00	\$ 1,168 00

## WORKMEN'S COMPENSATION INSURANCE

### Receipts

Appropriation	\$	400 00	
Emil Winter Agency Refund		76 00	\$ 476 00

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### Expenditures

Emil Winter Agency	\$	305 00	
Balance to Summary of Accounts		171 00	\$ 476 00

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## Health

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### AMBULANCE

#### Receipts

Appropriation	\$	1,220 40
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#### Expenditures

Paid to Partridge Funeral Home	\$	1,220 40
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### FRANKLIN AREA MENTAL HEALTH

#### Receipts

Appropriation	\$	438 50
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#### Expenditures

Paid to Franklin Area Mental Health	\$	438 50
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### ANDROSCOGGIN HOME HEALTH SERVICE

#### Receipts

Appropriation	\$	244 80
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### Expenditures

Paid to Androscoggin Home Health Service	\$	244	80
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## Sanitation

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### SEWERS

#### Receipts

Appropriation	\$	950	00	
Rod Rental and Labor		100	38	
Treasurer of State, Sewer Survey		5,000	00	
Sewer Permit		20	00	\$ 6,070 38

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#### Expenditures

Labor	\$	564	29	
Equipment		50	00	
Supplies		115	52	
Sewer Survey		5,000	00	
Hired Equipment		12	00	
Balance January 1, 1973		328	57	\$ 6,070 38

### DAM REPAIRS

#### Receipts

Balance January 1, 1972	\$	218	00	
Received from Kingfield Water District		168	00	\$ 386 00

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#### Expenditures

Paid to Thompson's Equipment	\$	54	00	
Balance January 1, 1973		332	00	\$ 386 00

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## TOWN DUMP

### Receipts

Appropriation	\$	400	00	
Received from Carrabassett Valley		400	00	
Received from County of Franklin		250	00	
Balance January 1, 1972		180	17	\$ 1,230 17

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### Expenditures

Labor	\$	663	50	
Use of Town Equipment		481	57	
Hired Equipment		15	00	
Miscellaneous		70	10	\$ 1,230 17

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## Highways

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## SUMMER ROADS

### Receipts

Balance January 1, 1972	\$	1,209	82	
Appropriation		5,800	00	
Treasurer, State of Maine, Use of Equipment		1,456	75	
Forster Mfg. Co.—Use of Grader		102	50	
Overdraft to Summary of Accounts		93	77	\$ 8,662 84

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### Expenditures

<b>Tufts Pond Road</b>				
Labor	\$	278	25	
Equipment		159	75	\$ 438 00

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**West Kingfield Road**

Labor	\$	828 24	
Equipment		144 88	\$ 973 12

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**Ellis, Trenholm, Freeman Ridge Roads**

Labor	\$	435 88	
Equipment		393 00	\$ 828 88

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**Village Streets**

Labor	\$	1,015 24	
Equipment		945 75	
Gravel		13 20	
Tarring Street and Sidewalk		1,266 84	\$ 3,241 03

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**Summer Roads Miscellaneous**

Labor	\$	1,087 25	
Equipment		1,066 81	
Cold Patch		540 53	
Chloride		305 00	
Miscellaneous		90 72	
Hired Equipment		91 50	\$ 3,181 81

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\$ 8,662 84

**WINTER ROADS****Receipts**

Appropriation	\$	8,500 00	
Somerset County, Plowing Lexington		156 00	
Plowing Driveways		689 00	
Treasurer of State,			
Highway Commission		1,651 00	
Overdraft transferred from			
Surplus per Art. #23 in accordance			
with Town Meeting March 4, 1972		2,437 84	\$ 13,433 84

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**Expenditures**

Snow Removal	\$	7,391 68
Sanding		2,022 27

Snow Fences	207 11	
Winter Sand	949 30	
Withholding Tax	626 70	
Social Security	278 51	
State Withholding Tax	45 00	
Salt	1,159 84	
Miscellaneous	753 43	\$ 13,433 84

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## STATE AID CONSTRUCTION

### Receipts

Appropriation	\$ 3,600 00
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### Expenditures

Paid to Treasurer, State of Maine	\$ 3,600 00
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## NEW TAR ACCOUNT

### Receipts

Balance January 1, 1972	\$ 3,000 00	
Appropriation	1,500 00	\$ 4,500 00

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### Expenditures

Paid to Commercial Paving Company	\$ 4,500 00
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## TOWN ROAD IMPROVEMENT

### Receipts

Treasurer, State of Maine	\$ 1,140 75
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### Expenditures

Labor	\$ 389 75	
Equipment	539 00	
Gravel	110 00	
Hired Equipment	102 00	\$ 1,140 75

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## NEW TRUCK

### Receipts

Transferred from Surplus in Accordance with Art. #23 at Town Meeting March 4, 1972	\$ 7,802 50
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### Expenditures

Balance January 1, 1972	\$ 7,802 50
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## TOWN EQUIPMENT

### Receipts

Balance January 1, 1972	\$ 912 33	
Equipments Earnings at Hourly Rate	10,317 97	
Sale of Plow	100 00	
Currier Insurance Agency	31 55	
Transferred from Dump for Equipment Rental	328 82	
Overdraft Carried to January 1, 1973	846 99	\$ 12,537 66

### Expenditures

Labor	\$ 1,967 03	
Gas And Repairs	6,972 56	
Maintenance of the Equipment Area	11 25	
Tractor Shed and/or Garage	1,222 43	
Miscellaneous and Supplies	720 59	
Purchase of New Snow Plow	1,643 80	\$ 12,537 66

## COMPARISON OF EQUIPMENT EARNINGS AND EXPENSES

	Earnings	Expenses
Dodge Truck	\$ 2,564 27	\$ 832 67
International Truck	3,457 20	1,805 95
Michigan Loader	3,654 00	3,759 53
Grader and Broom	631 50	216 75
Sander, Tug and Miscellaneous	333 82	262 90
	\$ 10,640 79	\$ 6,877 80



## WAGES PAID TO MAINTENANCE CREW

William Niemi	\$ 6,387 15	
Gary Arsenault	126 00	
Roswell Crocker	247 54	
Floyd Ellis	762 78	
Harold Lovejoy	1,741 55	
Rodney Searles	139 50	
Kirtley Woodcock	2,056 59	\$ 11,461 11

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## Charities

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### STATE POOR

#### Receipts

State Treasurer	\$ 170 93
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#### Expenditures

Paid to Recipient #1	\$ 135 00	
Paid to Recipient #2	35 93	\$ 170 93

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### OLD AGE ASSISTANCE

#### Receipts

Balance January 1, 1972	\$ 531 03
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#### Expenditures

Balance Carried to January 1, 1973	\$ 531 03
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### TOWN POOR

#### Receipts

Balance January 1, 1972	\$ 1,198 31
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### **Expenditures**

Balance Carried to January 1, 1973	\$ 1,198 31
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### **SURPLUS FOOD**

#### **Receipts**

Transferred from Surplus per Article #13 per vote of Town Meeting March 4, 1972	\$ 271 50
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#### **Expenditures**

Paid to Franklin County Community Action	\$ 271 50
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## **Unclassified**

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### **SCHOOL DISTRICT TAX**

Assessment	\$ 84,355 80
Paid to Treasurer of S.A.D. #58	\$ 84,355 80

### **WEBSTER LIBRARY**

#### **Receipts**

Appropriation	\$ 200 00	
Stipend from State	20 00	\$ 220 00

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#### **Expenditures**

Paid to Webster Library	\$ 220 00
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### **MAINE PUBLICITY BUREAU**

Appropriation	\$ 150 00
Paid to Maine Publicity Bureau	\$ 150 00

### SUGARLOAF AREA ASSOCIATION

Appropriation	\$	200 00
Paid to Sugarloaf Area Association	\$	200 00

### SOIL CONSERVATION DISTRICT

Appropriation	\$	125 00
Paid to Soil Conservation District	\$	125 00

### ANDROSCOGGIN REGIONAL PLANNING COMMISSION

Appropriation	\$	170 00
Paid to Androscoggin Regional Planning Commission	\$	170 00

### CEMETERIES

#### Receipts

Appropriation	\$	150 00
Interest from Cemetery Trust Fund	1,545 03	\$ 1,695 03

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#### Expenditures

Paid to Kingfield Cemetery Association	\$	1,695 03
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### CEMETERY TRUST FUND (NEW)

#### Receipts

Balance January 1, 1972	\$	450 00
Richard Brindley Fund		200 00
George Allie Witham Fund		300 00
Edna Weymouth Fund		50 00
Fred Harris Fund	200 00	\$ 1,200 00

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#### Expenditures

Paid to Kingfield Savings Bank for purpose of investment	\$	450 00
Balance carried to January 1, 1973	750 00	\$ 1,200 00

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### MEMORIAL DAY

Appropriation	\$	100 00
Paid to North Hills Band of Mt. Abram	\$	100 00

### FRANKLIN COUNTY ECONOMIC DEVELOPMENT COUNCIL

Appropriation	\$	50 00
Paid to Franklin County Economic Development Council	\$	50 00

### GENERAL INTEREST

#### Receipts

1970-1971 Tax Interest	\$	98 66	
Interest on cash in the Kingfield Savings Bank		2,192 09	\$ 2,290 75
		<hr/>	

#### Expenditures

Interest on Temporary Loans	\$	653 33	
M. & S. Fund, Interest to Schools		48 60	
Balance Carried to Summary of Accounts		1,588 82	\$ 2,290 75
		<hr/>	

### COUNTY TAX

Assessment	\$	3,621 00
Paid to Richard Armstrong, County Treasurer	\$	3,621 00

### OVERLAY

Assessment	\$	1,267 35
Transferred to Town Charges per Art. #18 at the Town Meeting held March 4, 1972	\$	1,267 35

### SUMMER RECREATION PROGRAM

#### Receipts

Appropriation	\$	175 00	
Norton-Wuori Post #61		25 00	
Overdraft to Summary of Accounts		8 09	\$ 208 09
		<hr/>	

### Expenditures

Franklin County Community			
Action Council	\$	160 44	
Joseph's Clothing Store		47 65	\$ 208 09
		<hr/>	

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## Summary of Accounts

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	Overdraft	Unexpended
Town Charges		\$ 11,228 48
Collection of Taxes		221 76
Discounts and Abatements		197 90
Hydrants		340 55
Street Lights		60 68
Insurance	118 00	
Workmen's Compensation Insurance		171 00
Summer Roads	93 77	
General Interest		1,588 82
Summer Recreation Program	8 09	
	<hr/>	<hr/>
	\$ 219 86	\$ 13,809 19
Unexpended Balance Carried to		
Surplus January 1, 1973	13,589 33	
	<hr/>	<hr/>
	\$ 13,809 19	\$ 13,809 19



# Comparative Balance Sheet

## ASSETS

	Dec. 31 1971	Dec. 31 1972
Cash	\$ 28,435 29	\$ 43,456 57
1970 Taxes	2 05	
1971 Taxes	3,447 83	
1972 Taxes		3,791 08
Tax Liens		96 05
Tax Acquired Property	25 25	1 85
Accounts Receivable	113 50	
Webster Hall Fund Invested	1,838 63	1,941 81
Cemetery Trust Fund Invested	27,297 31	27,747 31
Town Equipment (Overdraft)		846 99
New Truck	7,802 50	
	<hr/>	<hr/>
	\$ 68,962 36	\$ 77,881 66
Less Surplus	30,193 78	33,340 87
	<hr/>	<hr/>
	\$ 38,768 58	\$ 44,540 79

## LIABILITIES

	Dec. 31 1971	Dec. 31 1972
Cemetery Trust Fund Reserve	\$ 27,297 31	\$ 27,747 31
Webster Hall Fund Reserve	1,838 63	1,941 81
M. & S. Fund Note	1,215 00	1,215 00
Fire Department Unexpended Balance	717 98	1,321 76
Dam Repairs	218 00	332 00
Sewers		328 57
Town Dump	180 17	
Summer Roads	1,209 82	
Old Age Assistance	531 03	531 03
Town Poor Unexpended Balance	1,198 31	1,198 31
Cemetery Trust Fund (New)	450 00	750 00
New Tar Account	3,000 00	
Town Equipment Unexpended Balance	912 33	
Federal Revenue Sharing		9,175 00
	<hr/>	<hr/>
	\$ 38,768 58	\$ 44,540 79

# ASSESSOR'S REPORT

## VALUATION 1972

	Real Estate	Personal Property	Total Real & Personal Property
Resident	\$1,713,120 00	\$ 170,120 00	\$1,883,240 00
Non-Resident	853,370 00	41,440 00	894,810 00
Total Valuation	\$2,566,490 00	\$ 211,560 00	\$2,778,050 00

## CLASSIFICATION OF REAL ESTATE

	Land	Buildings	Total Real Estate
Resident	\$ 293,670 00	\$1,419,450 00	\$1,713,120 00
Non-Resident	346,920 00	506,450 00	853,370 00
Total	\$ 640,590 00	\$1,925,900 00	\$2,566,490 00

## CLASSIFICATION OF PERSONAL PROPERTY

Kind	Total Value
Stock in Trade	\$ 81,800 00
Industrial Stock	81,150 00
Machinery and Equipment	16,520 00
Watercraft	3,400 00
Live Stock	8,350 00
Other kinds of Taxable Personal Property	20,340 00
Total	\$ 211,560 00

## PROPERTY OF VETERAN'S EXEMPT BY LAW

Real and Personal Property of Veterans and Widows of Veterans exempt by law	\$ 52,100 00
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## ASSESSMENT 1972 COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 120,158 16
Requirements	
Town Appropriations	\$ 36,193 70

Tax Assessed by County	3,621 00	
Tax Assessed by S.A.D. #58	84,355 80	
Overlay	1,267 35	
	<hr/>	
	\$ 125,437 85	
Less State Revenue Sharing	5,279 69	
	<hr/>	
Total Requirement		\$ 120,158 16
<b>Assessment</b>		
Total Valuation—\$2,778,505.00 x		
.043 (tax rate)		\$ 119,456 16
234 Polls at \$3.00		702 00
		<hr/>
Tax Commitment		\$ 120,158 16
Supplemental Tax		36 00
		<hr/>
Total Assessment committed to Tax Collector		\$ 120,194 16

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## Selectmen's Report

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### To the Citizens of Kingfield:

#### ADMINISTRATION

The Town completed the fiscal year ending December 31, 1972 with an unexpended departmental surplus of \$13,589.33. This amount added to the Surplus from previous years, resulted in an unappropriated surplus of \$33,340.87. For further details see "Summary of Accounts" and the Surplus Account.

The Selectmen recommend that the Town carry a substantial surplus. It provides a financial cushion in case of an emergency.

#### EQUIPMENT

A new plow was purchased for the International Truck. A complete engine overhaul was performed on the Michigan

Loader. It is recommended that the loader be traded in 1973; Federal Revenue Sharing funds being used for this purpose.

### **HIGHWAYS**

Approximately a half mile of Route 142 (Salem Road) was reconstructed with State Matching Funds. This completes the reconstruction of Route 142 from the Kingfield-Freeman line to the built-up section of the Town, or a distance of about two miles. The north end of Maple Street was constructed as far as the residence of James Trenholm, with Town Road Improvement Funds. It is recommended that two units (\$1,200.00) of State-Aid money be raised and that the Town anticipates raising two units in 1974 and 1975, thus enabling construction in 1973 on the west end of the West Kingfield Road. It is also recommended that the "tarring" program for the Town roads be continued.

### **PROTECTION**

During the past year a Mercury Vapor light was added on Riverside Street near the residence of Herman Lane.

It is recommended that two more Mercury Vapor lights be installed on North Main Street. The Central Maine Power Co. is still recommending a complete changeover to Mercury Vapor lights.

### **SANITATION**

The Preliminary Survey of our Sewer System has been completed and approved by the Department of Environmental Protection. The Survey is on file at the Town Office. Anyone wishing to see the Survey may do so, by contacting the Selectmen. The next step in the Sewer program will be the engaging of an Engineering firm to draw up the final plans and design for the construction of the Waste Disposal System.

The future of our Town Dump is still unsettled. The Selectmen and others have given much thought to the problem, but have not as yet come up with any definite answer.

### **WHAT'S NEW**

Two new places to dine have opened in Kingfield during 1972, "One Stanley Avenue" and "Winter's Inn". The "Hotel Herbert" has added a new Cocktail Lounge.

A welcome addition to the Town was the new Health Clinic constructed on Winter Street by the Rural Health Associates.

A new Solid Waste Collection Business was established in Kingfield.

Construction was begun on five new homes in Kingfield during 1972. At least five new vacation homes are in the process of construction, all started in 1972. Three mobile homes have moved into Kingfield during the past year.

Respectfully submitted,

WILLIAM R. WINTER

IRVIN PHILBRICK

FLOYD E. ELLIS

Selectmen of Kingfield

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## Treasurer's Report

FOR 1972

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Cash on Jan. 1, 1972	\$ 28,435 29
Neal G. Tranten, Coll. 1972 Tax	116,073 23
Neal G. Tranten, Coll. 1972 Tax Int.	45 03
Neal G. Tranten, Coll. 1971 Tax	3,146 27
Neal G. Tranten, Coll. 1971 Tax Int.	47 15
Neal G. Tranten, Coll. 1970 Tax	3 00
Auto Excise Tax 1972	16,141 89
Auto Excise Tax 1973	1,002 04
State of Maine:	
State Poor	284 43
Snowmobile Tax	432 00
Revenue Sharing	5,279 69
Summer Roads	335 25
Use of Equipment (Summer Rds.)	1,121 50
Town Road Improvement	1,140 75
Library Stipend	20 00
Environmental Protection (Sewers)	5,000 00



Dog License Refund	24 88
Bank Stock	62 26
Snow Removal	1,651 00
Sewers	120 38
Plowing Driveways	689 00
William Carlow—sale of snowplow	100 00
County of Somerset—snow removal	156 00
Forster Mfg. Co.—use of grader and broom	102 50
Am. Legion—Norton-Wuori Post 61 Recreation Program	25 00
Kingfield Water District (Dam account)	168 00
U. S. Treas. Federal Revenue Sharing	9,175 00
Carrabassett Valley—Fire Dept.	1,250 00
Carrabassett Valley—use of dump	400 00
County of Franklin—Fire Dept.:	
Freeman	200 00
Salem	200 00
Sugarloaf	600 00
County of Franklin—Public Services:	
Salem	41 67
Freeman	41 66
Sugarloaf	166 67
Kingfield Savings Bank:	
Interest on Deposits	2,192 09
Interest on Cemetery Trust Funds	1,545 03
First National Bank Loan	40,000 00
Emil E. Winter Agency—Refund on Workmen's Compensation	76 00
Currier Ins. Agency—Fire loss on equipment	31 55
A. & W. Company—Fire Dept. (burning)	200 00
Tax Liens	194 11
Tax Lien Costs	13 80
Tax Lien Interest	6 48
Richard Brindley—Cemetery Trust Fund	200 00
Ella Witham Estate—Cemetery Trust Fund	300 00

Edna B. Weymouth—Cemetery Trust Fund	50 00
Fred Harris Estate	200 00

Marcel A. Roberts—Tax acquired property	90 00
Maurice Lambert—Profit on Lunch	4 76

Irene A. Burkowske—Fire Dept. (Donation)	25 00
	<hr/>
	\$238,810 36

Vouchers No. 1-56 Incl.	\$195,353 79
Cash to Balance	43,956 57
	<hr/>
	\$238,810 36

## Tax Collector's Report

### NEAL G. TRANTEN FOR 1970

1970 Taxes unpaid to Jan. 1, 1971	\$	5 05
1970 Taxes paid Treasurer in 1972	3 00	
Collected by lien	2 05	
	<hr/>	
	\$	5 05

### NEAL G. TRANTEN FOR 1971

Unpaid taxes to Jan. 1, 1972	\$	3,447 83
Interest	47 15	
Supplemental	3 00	
	<hr/>	
	\$	3,497 98
1971 Taxes paid Treasurer in 1972	\$	3,146 27
Interest	47 15	
Collected by lien	288 11	
Abatements	16 45	
	<hr/>	
	\$	3,497 98

### NEAL G. TRANTEN FOR 1972

Original Commitment	\$ 120,158 15
Supplementals	36 00
Interest	45 03
Overpayment of Taxes	720 20
	<hr/>
	\$ 120,959 38
1972 Taxes paid Treasurer	\$ 116,073 26
Discounts	1,027 50
Interest	45 03
Abatements	8 15
Unpaid Taxes to Jan. 1, 1973	3,805 44
	<hr/>
	\$ 120,959 38

### UNPAID TAXES

<b>Polls</b>	
Beedy, Donald	\$ 3 00
Chase, Lendell	3 00
LaBelle, Elden	3 00
Pushard, Everett	3 00
Thom, Michael	3 00
Winn, John	3 00
	<hr/>
	\$ 18 00
<b>Abatements</b>	
Heirs of Bernadine Collesolle	\$ 2 15
Larone Crockett—Poll	3 00
Leslie Taylor	3 00
	<hr/>
	\$ 8 15

### RESIDENT

	Real Estate	Personal
Atwood, Myra	\$ 116 10	
Crocker & Hinkley Corp.		\$ 81 70
Chase, Lendell & Eunice	146 20	
Crocker, Clifford	17 20	
Dexter, Eleanor	219 30	
Dexter, Edward		344 00
LaBelle, Elden	94 60	17 20

Meldrum, Raymond & Patricia	43 00	4 30
Pushard, Everett	262 30	8 60
Stone, Alfred		43 00
Teator, Margaret Dev.	25 80	
Thom, Michael	559 00	
White, Lawrence	124 70	
	<hr/>	<hr/>
	\$ 1,608 20	\$ 498 80

#### NON RESIDENT

	Real Estate	Personal
Abnaki Development Corp.	\$ 270 90	
Gambino, Joseph & Donna	90 30	
Davies, Lawrence	17 20	
Giberti, Angelo & Mary	449 35	
Gluck, Norman & Edwina	46 44	
Hale, Loey	17 20	
Howard, Frank & Ralph	109 65	
Hutchins, Mrs. Gene		\$ 25 80
Kendrick, James & Allison	86 00	
Kopelman, Susan	25 80	
LaCombe, Vaughn & Eleanor	81 70	
Leslie, Drew	55 90	
Melvin, Walter & Sarah	25 80	
Mullholland, James & Jean	129 00	
Palmer, John & Evelyn	154 80	
Poulin, Harold J.	12 90	
Roberge, Charles	55 90	
Rundlett, Lawrence	25 80	
	<hr/>	<hr/>
	\$ 1,654 64	\$ 25 80

# TOWN CLERK'S REPORT

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## VITAL STATISTICS

To the Selectmen of the Town of Kingfield:

The following number of births, deaths and marriages have been recorded at this office from Jan. 1, 1972 to Jan. 1, 1973.

Births	17
Deaths	9
Marriages	10

NEAL G. TRANTEN,  
Town Clerk  
Kingfield, Maine

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## Fire Chief's Report

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To the Citizens of the Town of Kingfield:

The Kingfield Fire Department was called to 3 vehicle fires, 3 dwelling fires, 2 out of Town fires, 1 oil burner fire, and 2 chimney fires.

Budget expenditures include the replacement of the 1948 Hose truck for a 1970 1 Ton Ford. We also have bought some new hose as well as a fire proximity suit.

I would like to take this opportunity to request that people of the Kingfield area please refrain from dialing the fire number 5-2991 by mistake. This is a real problem to those of us that have



to continuously answer these false alarms. Remember that while the fire number is being tied up, you could be trying to report a serious fire.

I wish to express my appreciation to all the firemen for their faithfulness and cooperation this past year.

Respectfully submitted,  
MAURICE R. LAMBERT  
Fire Chief and Fire Inspector

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## Report of Health Council

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### Annual Report of Kingfield Health Council for 1972

#### To the Citizens of Kingfield:

The Council has once again been active in community affairs. Pre-school clinics and flu clinics were held and well attended. Also, a successful rabies clinic was held in May for Kingfield and surrounding towns.

Items from the loan closet, which is now located in the basement of the RHA building, are available to anyone wishing to borrow them. The president of the Council should be contacted for information in regard to this.

A very successful two week swim program at Lake Embden, with transportation provided, was again sponsored by the Council. This was possible for the area children because of the assistance of fathers in setting up waterfront equipment, and of several mothers in chaperoning daily trips. To these people we wish to express our sincere thanks.

A substantial donation was made to Franklin County Memorial Hospital to aid in their projects.

Members of the Council wish to thank all persons and organizations who have contributed time, effort, ability and donations to our projects.

Respectfully submitted,  
BARBARA WHITE, Sec'y

## Webster Library Report

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Repairs to the library building since our last report have been the resurfacing of the roof, the addition of metal grills to the steps, and the addition of new lights over the stacks. Mr. Orrin Tufts, President of the Library Association, plans to install an outside drain this spring in an effort to make the basement more suitable for the storage of books.

In the library you have access to some 8,600 volumes and about 25 periodicals. The library is also the gateway to the State Library, and if you desire a book which is not on our shelves, Mrs. Orbeton, the librarian, will make every effort to get it for you. If you know of a book which you think we should purchase, mention it for consideration by the book committee. Committee members are: Ruth Williamson, Louisa Abbott, Bertha Gilmore, Bessie Corson, Maxine Knapp, Jean Orbeton and Evelyn Knapp.

About every three months the State Bookmobile calls and leaves many books, both fiction and non-fiction and 50 books for children.

While our library is funded mostly by interest on trust funds and gifts, we do appreciate the donation from the town each year toward the purchase of books. We urge you to make more use of your library.

Orrin Tufts, President

Harold Hutchins, Vice Pres.

Christine Davis, Treas.

Evelyn Knapp, Clerk

**Annual Report 1972**  
**FRANKLIN COUNTY AREA CLINIC**  
**Tri County Mental Health Services, Inc.**

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During 1972 increased staff significantly resulted in expanded programs. Two full time counselors provided counseling with children working closely with parents and school officials. An alcoholism counselor has developed a new program for alcoholics in the area with a great deal of success in helping persons with drinking problems to remain sober. Educational and consultation programs relating to alcoholism have been initiated in schools and with local industry. Two full time counselors and two part time counselors have provided services to adults with emotional and family problems. Charles W. Eastman, M.D. and John Arness, M.D., have provided psychiatric services, a total of three days per week.

On July 1, 1972 the Franklin County Area Counseling Service, Inc. merged with the mental health agencies of Oxford and Androscoggin Counties in order to insure continued and expanded State and Federal funding support for this organization. This transition has been smooth and has already resulted in a stronger, more stable program. The office has moved across the street in Wilton and is now located at 6 High Street, upstairs from the Village Sandwich Shop.

In your town 10 children and 17 adults were seen for a total of 552 interviews.

Respectfully submitted,  
Robert Adams  
Director, Franklin County Area Clinic  
Tri County Mental Health Services, Inc.

# **Annual Report of the Androscoggin Home Health Services**

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January 29, 1973

In 1972 the Androscoggin Home Health Services had its most active year ever serving residents of the Androscoggin-Franklin-Oxford County region. Nearly 40,000 nursing, physical therapy, speech therapy, health aide and homemaker visits were provided to more than 1,600 patients/clients, an increase of 61% over 1971.

While services were distributed over all age groups, our special emphasis has continued to be serving the elderly population. Our primary goal is to enhance the potential for people to remain in their homes — to retain and/or maintain their independence.

Speaking of independence, a major factor contributing to the increased service capacity noted above was our participation in the Maine Department of Health and Welfare sponsored Project Independence, this area's special program designed to improve services to senior citizens. Through Project Independence the Androscoggin Home Health Services was able to utilize a large portion of its municipal donations to obtain matching federal funds, thus tripling the impact of the community-raised dollars.

Also with the assistance of Project Independence, the A.H.H.S. provided a series of health screening clinics for senior citizens during April, May and June. Some 1,000 persons participated in these clinics, with 204 being identified as needing followup examinations. Our goal was early detection of health problems; followup investigation indicated a significant number of participants discovered previously unknown health problems, many of which could be effectively controlled through medical attention.

In the Town of Kingfield the A.H.H.S. provided home care services to two patients and their families. Collectively these people received sixty-five visits by a professional nurse. Also 75 Kingfield senior citizens received health screenings at no charge in a clinic held in April.

On behalf of our organization, I wish to express my appreciation to the town officials and citizens of Kingfield whose support has been so crucial to our endeavors.

Sincerely yours,  
Richard H. Hooper  
Executive Director

RHH/djh

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## Franklin County Community Action

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"If you're not a part of the solution, then you become a part of the problem."

Community Action Councils (CAA) were established to help towns in dealing with the problems of poverty. In 1965 the Franklin County Community Action Council was started. Since that time, all of its efforts have been directed toward changing the conditions that breed poverty.

The agency has made major strides in the County, especially in the areas of Health, Education, Transportation, and Community Organization. In the area of Health, the agency is directly responsible for the creation of Rural Health Associates. This is a medical program that has built 3 new medical centers, attracted 4 new doctors and 2 new dentists, and is providing comprehensive health care for many people in West Central Maine, including over 2,500 low-income and elderly citizens. The agency continues to do administrative, outreach and nutritional education under the agreement with the County Commissioners for the 2,146 county residents on the Food Distribution Program. The CAA has been operating the first funded Family Planning in Maine since late Fall of 1967. There are presently 220 low-income women successfully being served in planned parenthood. Two highly popular programs have been organized under the leadership of this agency, the Head Start and Senior Citizens programs. In the area of transportation, the agency is operating one of the first nine pilot transportation systems for Senior Citizens in the United States. During the last year, our 3 mini-



busses have provided 4,281 rides for the elderly and RHA enrollees to health care services, personal needs, and activities.

The decisions for Community Action programs are determined by a 27 member Board of Directors. One third (1/3) of the members are voted in by low-income people; the other two-thirds (2/3) of the members are selected by public and private agencies throughout the County. This year 14 of the 18 towns in Franklin County have representation.

A partial listing of social services in Kingfield during the last year is: 51 Low-income and elderly are enrolled in the RHA Comprehensive Health Plan.

17 Women receiving Family Planning Services.

156 Persons provided with mini-bus transportation.

92 Adults served through 1,390 direct contacts by  
Community and Health Worker.

1 Person from Kingfield is employed by the Agency.

Your town is being asked to contribute a share towards the Social Services it is now receiving.

The dollar benefit far exceeds the amount requested.

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## Kingfield Water District

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To the Citizens of Kingfield,

1972 was a catching up year for the Water District. With no extensions to install or costly breaks in mains to repair, we have been able to end the year with enough profit to insure paying more on the notes payable in 1973.

As the area grows so do the needs of the Water District and the demands of the Public Utilities and Dept. of Health & Welfare. In conversations with representatives of these two state departments, it was understood that Maine water companies will eventually be meeting stricter requirements in regard to purification systems and maintenance. These will be discussed at Town Meeting.

Although we did not replace any of the old hydrants this year, we have two new hydrants on order, and plans to use them in 1973.

Thanks to an abundance of rain in 1972 there were no restrictions on water use. However we have had a consulting engineer testing for an emergency water supply.

Following is a financial report for 1972.

Respectfully submitted,  
 ODLIN P. THOMPSON, Mgr.  
 R. PERRY MERCURIO  
 ORREN TUFTS  
 DWIGHT HALL  
 Trustees

**KINGFIELD WATER DISTRICT  
 BALANCE SHEET  
 DECEMBER 31, 1972**

**ASSETS**

**CURRENT ASSETS**

Cash on Hand	\$	1	25
Cash in Bank		3,468	70
Cash in Savings Accounts		10,886	01
Inventory		1,791	65
Accounts Receivable		704	53
Total Current Assets			\$ 16,852 14

**FIXED ASSETS**

	Cost	Depreciation Accumulated	Net
Land	\$ 1,300 40		\$ 1,300 40
Distribution Mains	83,111 35	\$ 22,156 27	60,955 08
General Equipment	1,452 77	683 27	769 50
Hydrants	5,630 65	1,585 90	4,044 75
Impounding Dams	4,004 73	1,078 20	2,926 53
Purification System	3,148 74	945 26	2,203 48
Stand Pipes	1,840 50	476 83	1,363 67
Services	12,409 13	3,367 63	9,041 50
Total Fixed	\$ 112,898 27	\$ 30,293 36	\$ 82,604 91

\$ 82,604 91

**OTHER ASSETS**

Organization Expense 203 21

**TOTAL ASSETS** \$ 99,660 26

## LIABILITIES AND EQUITY

### CURRENT LIABILITIES

Accounts Payable	\$ 1,052 28
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### LONG TERM LIABILITIES

Notes Payable	42,000 00
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Equity	56,607 98
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TOTAL LIABILITIES AND EQUITY	<u>\$ 99,660 26</u>
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## OPERATING STATEMENT FOR 1972

### INCOME

Commercial Sales	\$ 952 04
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Dividends Revenue	555 96
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Hydrant Rentals	2,554 97
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Industrial Sales	823 10
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Income from Merchand. & Jobbing	575 81
---------------------------------	--------

Residential Sales	7,107 58
-------------------	----------

TOTAL INCOME	<u>\$ 12,569 46</u>
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### EXPENSE

Depreciation Expense	\$ 1,738 95
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General Office Supplies & Expenses	315 22
------------------------------------	--------

Interest Paid on Notes	2,100 00
------------------------	----------

Maintenance to Dist. Mains	626 50
----------------------------	--------

Purification Supplies & Expenses	653 31
----------------------------------	--------

Repairs to Services	1,053 79
---------------------	----------

Salaries	2,562 02
----------	----------

Taxes	627 09
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TOTAL EXPENSES	<u>\$ 9,676 88</u>
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PROFIT FOR YEAR	<u>\$ 2,892 58</u>
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# Report of Audit

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January 17, 1973

Board of Selectmen  
Kingfield, Maine  
Gentlemen:

In accordance with the provisions of Section 5253, Title 30, Revised Statutes of 1964, and at your request, the financial records of The Town of Kingfield have been audited for the municipal year ended December 31, 1972.

As required by statute, one copy of this report together with the audit procedural form prescribed by the state auditor for governmental audits in accordance with statutory requirement have been forwarded to the State Department of Audit.

The examination was in the form of a limited general audit and performed in accordance with standards established by the State Department of Audit and by the National Committee on Governmental Accounting. Audit analysis was on a basis consistent with the preceding year and included all procedures considered necessary.

Insofar as could be ascertained within the scope of the examination, the financial affairs of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules together with the accompanying comments present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted.

C. R. WOODMAN  
Public Accountant

## COMMENTS TOWN OF KINGFIELD JANUARY 1, 1972 TO DECEMBER 31, 1972

An audit of the financial records maintained by the various officers of the Town of Kingfield has been completed for the municipal year ended December 31, 1972.

The examination included a review of cash transactions and an analysis of available funds and expenditures. The results are incorporated in the following comments, exhibits and supporting schedules.

An analysis of the results of the year's operations showed that net departmental balances lapsed to general fund surplus amounted to \$13,589.33.

**ASSETS . . . .** The general fund cash balance of \$43,456.57 was reconciled with a statement furnished by the depository.

Taxes Receivable of \$3,805.44 represents the balance of the 1972 commitment.

Tax Liens and Tax Acquired Property accounts amounted to \$94.00 and \$1.85 respectively.

**LIABILITIES . . . .** The Town had no recorded general fund liabilities at the year end.

**RESERVES . . . .** Appropriation account balances carried forward to the ensuing year amounted to \$2,864.68 at the year end. Included were welfare and fire department account balances carried forward at the direction of the Town officers.

**SURPLUS . . . .** The unappropriated surplus of the Town amounted to \$33,353.18, an increase of \$3,156.40 over the previous year. This increase was occasioned principally by appropriation account balances lapsed to surplus less transfers authorized by the townspeople.

Revenue sharing funds totaling \$5,279.69 were received from the State and applied against the tax commitment to reduce the tax rate. The amount of \$9,175.00 received from the Federal Government is available for future allocation by the townspeople.

**TRUST FUNDS . . . .** Trust fund principals totaled \$30,320.20 while unexpended income amounted to \$583.92.

Cemetery trust fund income of \$1,345.03 was transferred to departmental accounts and expended for authorized purposes.

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures were followed to the extent deemed necessary to develop those statements.

In our opinion the accompanying balance sheet and supporting information fairly present the financial position of the Town at December 31, 1972, and the result of its operations for the year then ended.



Exhibit A

**TOWN OF KINGFIELD  
COMPARATIVE BALANCE SHEET**

	December 31, 1972	December 31, 1971
<b>GENERAL FUND</b>		
<b>ASSETS</b>		
Cash in Banks	\$ 43,456 57	\$ 28,435 29
Accounts Receivable	—0—	113 50
Taxes Receivable	3,805 44	3,452 88
Tax Liens	94 00	—0—
Tax Acquired Property	1 85	25 25
Deferred Appropriations	—0—	7,802 50
Total	<u>\$ 47,357 86</u>	<u>\$ 39,829 42</u>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
Ministerial and School Fund	\$ 1,215 00	\$ 1,215 00
Trust Funds Pending Acceptance	750 00	450 00
Revenue Sharing Funds—Federal	9,175 00	—0—
Departmental Balances Carried	2,864 68	7,967 64
Unappropriated Surplus	33,353 18	30,196 78
Total	<u>\$ 47,357 86</u>	<u>\$ 39,829 42</u>
<b>TRUST FUNDS</b>		
<b>ASSETS</b>		
Time Deposits	\$ 29,689 12	\$ 29,135 94
Due From General Fund	1,215 00	1,215 00
Total	<u>\$ 30,904 12</u>	<u>\$ 30,350 94</u>
<b>LIABILITIES</b>		
Principals	\$ 30,320 20	\$ 29,870 20
Unexpended Income	583 92	480 74
Total	<u>\$ 30,904 12</u>	<u>\$ 30,350 94</u>

TOWN OF KINGFIELD  
STATEMENT OF DEPARTMENTAL OPERATIONS  
YEAR ENDED DECEMBER 31, 1972

	Appropriations	Cash Receipts	Other Credits	Total Available	Cash Disbursements	Other Charges	Balances Lapsed	Carried
GENERAL GOVERNMENT								
Town Charges		\$ 532 94	\$ 19,050 48	\$ 19,583 42	\$ 7,737 48	\$ 617 46	\$ 11,228 48	
Collection of Taxes	\$ 2,000 00			2,000 00	1,685 78	92 46	221 76	
Discount & Abatement	1,250 00			1,250 00		1,052 10	197 90	
PROTECTION								
Fire Department	2,500 00	2,479 76	717 98	5,697 74	4,375 98			\$ 1,321 76
Hydrants	2,800 00			2,800 00	2,459 45		340 55	
Street Lights	2,220 00			2,220 00	2,159 32		60 68	
Insurance	1,050 00			1,050 00	1,168 00		(118 00)	
Workmen's Insurance	400 00	76 00		476 00	305 00		171 00	
HEALTH AND SANITATION								
Ambulance	1,220 40			1,220 40	1,220 40			
Area Mental Health	438 50			438 50	438 50			
Home Health Service	244 80			244 80	244 80			
Sewers	950 00	5,120 38		6,070 38	5,651 60	90 21		328 57
Dam Repairs		168 00	218 00	386 00	54 00			332 00
Town Dump	400 00	650 00	180 17	1,230 17	148 60	1,081 57		
HIGHWAYS								
Summer Roads	5,800 00	1,559 25	1,209 82	8,569 07	5,407 87	3,254 97	(93 77)	
Winter Roads	8,500 00	2,469 00	24,378 45	13,433 84	5,628 85	7,804 99		
State Aid Road	3,600 00			3,600 00	3,600 00			
New Tar a/c	1,500 00		3,000 00	4,500 00				
Town Road Improvement		1,140 75		1,140 75	550 38	590 37		(846 99)
Town Equipment		131 55	11,559 12	11,690 67	12,351 99	185 67		
New Truck			7,802 50	7,802 50		7,802 50		

Appropriations	Cash Receipts	Other Credits	Total Available	Cash Disbursements	Other Charges	Lapsed	Balances Carried
<b>WELFARE</b>							
Town Welfare		1,198 31	1,198 31				1,198 31
Old Age Assistance		531 03	531 03				531 03
Surplus Food		271 50	271 50	271 50			
<b>CEMETERIES</b>							
General Care	150 00	1,545 03	1,695 03	1,695 03			
<b>INTEREST</b>							
General	2,290 75		2,290 75	701 93		1,588 82	
<b>SPECIAL ASSESSMENTS</b>							
County Tax	3,621 00		3,621 00	3,621 00			
SAD 58	84,355 80		84,355 80	84,355 80			
Overlay	1,267 35		1,267 35		1,267 35		
<b>UNCLASSIFIED</b>							
Webster Library	200 00		220 00	220 00			
Maine Publicity Bureau	150 00		150 00	150 00			
Sugarloaf Area Assn.	200 00		200 00	200 00			
Soil Conservation Dist.	125 00		125 00	125 00			
Regional Planning	170 00		170 00	170 00			
Memorial Day	100 00		100 00	100 00			
Economic Development	50 00		50 00	50 00			
Summer Recreation	175 00		200 00	208 09		(8 09)	
<b>TOTAL—</b>							
ALL DEPARTMENTS	\$ 125,437 85	\$ 49,721 78	\$ 191,850 01	\$ 151,556 35	\$ 23,839 65	\$ 13,589 33	\$ 2,864 68





